

Include in your application a letter detailing what expenditures you intend to reclassify.

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# ABC Public Schools

Director - Business

Accounting

Accounts Payable

Business Office

Payroll

Director - Purchasing

Purchasing Clerk

Print shop

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March 14, 2013

Paul Taylor

Office of Public Instruction

P.O. Box 202501

Helena, MT 59620-2501

Re: Reclassified Expenses – Indirect Cost Rate

Dear Paul:

Please accept this letter as the District's request for a revised indirect cost rate for FY2014.

The following expenses have been reclassified:

Personnel Services	High School
Audit Services (our district has an A133 audit)	71,464.43
Information Services	33,115.63
Property Insurance	31,466.27
	<u>76,220.86</u>
Total	212,267.19


Please let me know if you need any additional information.

Thank you for your consideration.

Sincerely,

District Clerk

Use the IDC reclassification calculator to help determine your adjusted rate.  
Follow the directions for using the calculator here.



**Montana**  
**Office of Public Instruction**  
Denise Juneau, State Superintendent

[opi.mt.gov](http://opi.mt.gov)

## FY 2014 Indirect Cost Rate Reclassification Calculator

Fax: (406)-444-0509  
Mail: School Accounting and Budgeting  
Office of Public Instruction  
PO Box 202501  
Helena, MT 59620-2501

**Instructions:**

1. Enter your LE(s) in cell D13 and/or D16
2. Enter the amount you intend to reclassify into cell H:21 for Elem or K-12 LE's or N:21 for HS LE's
3. Your Final Adjusted Rate will be returned in Cell N:58
4. Print this completed form and the completed Certification Form and Fax or mail to OPI
5. Include documentation supporting the expenditures reclassified with your submittal

Enter your ELEM or K12 LE If your district has a Elem LE and a HS LE make sure to fill BOTH LE# cells or the calculation won't work correctly.

Enter your HS LE

0000

	Elem or K12 Amt to Reclassify		HS Amt to Reclassify	
	Direct and Unallowable Costs (B)	Indirect Costs (C)	Direct and Unallowable Costs (B)	Indirect Costs (C)
<b>Line A</b> Requested Reclass Rate				
Direct Costs Reclassified Indirect Costs	-		-	
Adjusted Totals	-	-	-	-

Line B	Prelim/Calcd 5 Yr IDC Rates	2009	2010	2011	2012	2013
0000						
0000						

Line C	Approved Indirect Cost Rates	2009	2010	2011	2012	Reclassified Rate(s) 2013
0000						
0000						

Line D	Preliminary Indirect Cost Rates	2009	2010	2011	2012	2013
0000		-	-	-	-	-
0000		-	-	-	-	-

Line E	Five Year Average with 5% Discount	
0000		-
0000		-

**Line F** Average of LE's contained under one School System Code (SS)

Your Reclassified Rate by SS is:

0.00%

This same rate is applied to both Elem and HS in the same SS

Include a copy of your original Schedule A



## Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

### 07 Cascade 0278 Great Falls Public Schls


Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
	LE 0098 Great Falls Elem	Indirect/Direct	1,892,409.45 / 58,431,050.50	3.24%		
	LE 0099 Great Falls H S	Indirect/Direct	1,063,073.62 / 29,835,166.37	3.56%		
Line B Preliminary Indirect Cost Rates	LE		2010 2011 2012 2013		2014	
	0098 Great Falls Elem		0.0216 0.0346 0.0371 0.0442		3.24%	
	0099 Great Falls H S		0.0335 0.0304 0.0313 0.0442		3.56%	
Line C Approved Indirect Cost Rates	LE		2010 2011 2012 2013		Reclassified Rate 2014	
	0098 Great Falls Elem		0.0081 0.0801 0.0794 0.0502			
	0099 Great Falls H S		0.0510 0.0009 0.0206 0.0502			
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010 2011 2012 2013			
	0098 Great Falls Elem		0.0216 0.0801 0.0794 0.0502			
	0099 Great Falls H S		0.0510 0.0304 0.0313 0.0502			
Line E Five Year Average with 5% Discount	LE				2014 LE Reclassified Rate	
	0098 Great Falls Elem				5.01%	
	0099 Great Falls H S				3.77%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate

0278 Great Falls Public Schls

Your Preliminary Rate by School System (SS) is:  
This same rate is applied to both EL and HS in the same SS.

4.39%

Complete and include your certification for Indirect Cost Rate for your School System.

 Office of Public Instruction Denise Juneau, Superintendent PO Box 202501 Helena, MT 59620-2501		<b>CERTIFICATION FOR INDIRECT COST RATE</b> For FY 2013-2014 Due April 30, 2013	
SS #	School System (SS) Name	County #	County
0197	Grant Elementary	01	Beaverhead
LE's Included EL 0003 Grant Elem HS K12			
<b>Proposed Restricted Indirect Cost Rate</b> _____ % (Round to nearest hundredth (X.XX%) of a percent.)			
INSTRUCTIONS: Complete and submit with one copy of each application for Indirect Cost Rate. A single application by School System (SS) should be submitted for the elementary and high school district. A copy of this certification will be returned upon approval of your rate.			
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief.			
(1) All costs included in this proposal to establish the final indirect cost rate for the periods indicated above are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted in allocating costs as indicated in the attached Predetermined Indirect Cost Allocation - Schedule A.			
(2) All costs included in the proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. In addition, similar types of costs have been accounted for consistently and the Office of Public Instruction will be notified of any accounting changes that would affect the predetermined rate.			
I declare that the foregoing is true and correct.			
<b>Signature of District Superintendent or Board Chairperson</b>		<b>Street Address or P.O. Box</b> 811 E Orr	
<b>Printed Name of Authorized Official</b>		<b>City</b> Dillon	<b>Zip Code</b> 59725
<b>Title</b>		<b>Date</b>	
Send completed form to: School Accounting and Budgeting Office of Public Instruction PO Box 202501 Helena, MT 59620-2501			
<b>ACCEPTED AND APPROVED FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION BY:</b>			
<b>Approved Rate for FY2014</b>		<b>Date Approved</b>	
		<b>Signature</b>	